

IN THE UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

CURTIS E. LEYSHON,)	
)	
Petitioner-Appellant)	
)	
v.)	No. 15-2020
)	
COMMISSIONER OF INTERNAL)	
REVENUE,)	
)	
Respondent-Appellee)	

**MOTION FOR EXTENSION OF TIME
TO FILE APPELLEE’S BRIEF**

The Commissioner of Internal Revenue respectfully requests a 15-day extension of the time for filing and serving the appellee’s brief. The appellee’s brief is currently due on January 4, 2016.¹ If the requested extension is granted, the brief will be due on January 19, 2016.

Because the appellant is appearing *pro se*, the requirements of Local Rule 27(a) do not apply to this motion.

¹ Although the Amended Briefing Order (Doc. 8) states that the brief is due on December 28, 2015, that deadline was automatically extended to January 4, 2016 due to the appellant’s late filing of his opening brief. See Am. Briefing Order (“If a brief is filed after its due date, the time for filing subsequent briefs will be extended by the number of days the brief was late.”).

In support of this motion, the undersigned counsel states as follows:

1. The Commissioner has not previously sought any extensions of time in this appeal.

2. The appellant's opening brief was originally due on September 28, 2015. (Doc. 2.) In connection with the granting of the appellant's motion for a formal briefing schedule, the deadline for the opening brief was extended to November 24, 2015. (Doc. 8.) The appellant filed his opening brief on November 30, 2015 with a motion for leave to file the brief out of time, which this Court granted. (Doc. 13.)

3. Before I can begin work on the appellee's brief in this case, I am required to prepare and file the appellee's brief in *Chemtech Royalty Associates, L.P. v. United States* (5th Cir. No. 15-30577), which is due December 10, 2015.

4. I am also required to prepare and file the appellant's opening brief in *Precision Dose, Inc. v. United States* (7th Cir. No. 15-3614). Although I will be seeking an extension, that brief is currently

due on January 4, 2016, the same date as the brief in the instant appeal.

4. This office will be closed for federal holidays on December 25, 2015 and January 1, 2016. In addition, I am scheduled to be on leave on December 14–18, 2015 and January 8–12, 2016.

5. The procedures of the Appellate Section of the Tax Division require me to submit a draft of the appellee's brief for review by a senior attorney no later than seven working days before the filing deadline.

6. Because I did not handle this case in the Tax Court, and in light of my conflicting responsibilities and limited availability, the requested extension is necessary to enable me to familiarize myself with the record, research the issues, draft the appellee's brief, and have the draft reviewed by a senior attorney.

For these reasons, the Commissioner requests that the time for filing and serving the appellee's brief be extended for 15 days, from January 4, 2016 to January 19, 2016.

Respectfully submitted,

s/ Clint A. Carpenter

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Dated: December 9, 2015

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COMMISSIONER OF INTERNAL)	
REVENUE,)	
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Respondent-Appellee)	

DECLARATION

Clint A. Carpenter of the United States Department of Justice,
Washington, D.C., states as follows.

1. I am an attorney employed in the Appellate Section of the Tax Division of the United States Department of Justice, and in that capacity I have been assigned the primary responsibility for preparing the Commissioner of Internal Revenue's brief in the above-captioned appeal.

2. The facts set forth in the accompanying Motion for Extension of Time to File Appellee's Brief are true and correct to the best of my knowledge and belief.

I declare under penalty of perjury, pursuant to 28 U.S.C. § 1746,
that the foregoing is true and correct. Executed on December 9, 2015 in
Washington, D.C.

s/ Clint A. Carpenter

CLINT A. CARPENTER

CERTIFICATE OF SERVICE

I certify that on December 9, 2015, the foregoing document was served on all parties or their counsel of record through the CM/ECF system if they are registered users or, if they are not, by serving a true and correct copy at the addresses listed below:

Curtis E. Leyshon
915 North Pine Run Road
Boone, NC 28607

s/ Clint A. Carpenter

CLINT A. CARPENTER